OEB Staff Interrogatories Niagara-on-the-Lake Hydro Inc. (NOTL Hydro) EB-2021-0045

Please note, Niagara-on-the-Lake Hydro Inc. is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff interrogatories and any other supporting documentation, do not include personal information (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB's *Rules of Practice and Procedure*.

Staff-1

Ref 1: Manager's Summary, pp. 18-19

Ref 2: NOTL's 2019 Cost of Service Decision and Order EB-2018-0131, Appendix I,

Draft Accounting Order for Specified Customer Revenue Variance Account

In Reference 1, NOTL Hydro states that:

NOTL Hydro was approved for a 1508 sub account – Specific Customer Variance in its 2019 Cost of Service. Due to uncertainty around the actual demand for this customer at the time, NOTL Hydro proposed and was approved for the use of variance account to track variances in variable distribution revenue from the 5,000kW demand estimated in the application.

NOTL Hydro is requesting disposition of a closing principal balance as at December 31, 2020 of (\$50,388) plus the total interest of (\$458) in this application.

The total claim of (\$50,845) is allocated to the customers in each class as follows:

Table 12: Allocation of Large Use Variance Account

				Distribution	% of Distribution			
Rate Class	kWh	kW	Customers	Revenue	Revenue	Allocation	Ra	te Rider
Residential	79,757,806.96	-	8,115.00	3,008,120.71	50.6%	(25,730.96)	(0.26)	per customer/month
GS<50	39,949,019.42		1,393.00	1,327,943.19	22.3%	(11,359.00)	(0.0003)	per kWh
GS>50	75,490,205.79	192,701.00	123.00	1,190,897.53	20.0%	(10,186.74)	(0.0529)	per KW
Large User	25,776,833.70	87,942.40	1.00	203,186.22	3.4%	(1,738.02)	(0.0198)	per KW
USL	247,075.17		31.00	8,872.32	0.1%	(75.89)	(0.0003)	per kWh
Street Lights	840,174.86	2,338.80	2,148.00	205,146.06	3.5%	(1,754.78)	(0.7503)	per KW
Total	222,061,115.90	282,982.20	11,811.00	5,944,166.03	100.0%	(50,845.39)		

OEB staff notes that the claim is proposed to be allocated to residential customers based on number of customers.

Reference 2 states that:

The rate rider will be determined by allocating the balance of the variance account across customer classes based on customer class revenue. Within each customer class it will be allocated across customers based on kwh.

- a) Please provide the calculation for the 2020 principal balance of \$50,388 that is recorded in the account, including the forecasted consumption as approved in NOTL Hydro's 2019 cost of service proceeding and the actual consumption.
- b) Please explain where the (\$50,845) variance was included in the 2020 Audited Financial Statements (AFS) and provide a mapping of the (\$50,845) variance to the line item on 2020 AFS.
- c) Please explain why NOTL Hydro is proposing to allocate the large customer variance to residential customers on a per customer basis instead of based on consumption kWh, as was stated in the approved accounting order for the account.

NOTL Hydro Response:

a) Table R1 below contains the calculation of the 2020 principal balance of \$50,388

Table R1 – Large Use	varianc	e Calcillation

	Billed	Billed	Billed	Billed	Billed	Billed	Billed	Billed	Billed	Billed	Billed	Unbilled	
Consumption Month	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	2020
Billed Month	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Total
Actual kW	7,728.00	7,123.20	7,683.20	7,907.20	7,078.40	7,593.60	6,675.20	7,033.60	7,414.40	7,616.00	7,033.60	7,056.00	87,942.40
Approved kW COS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
Difference	2,728.00	2,123.20	2,683.20	2,907.20	2,078.40	2,593.60	1,675.20	2,033.60	2,414.40	2,616.00	2,033.60	2,056.00	27,942.40
Approved Variable Distribution Rate	2.3574	2.3574	2.3574	2.3574	2.3574	2.3574	2.3574	2.3574	2.3574	2.3574	2.3975	2.3975	
Approved Transformer Allowance (TA)	(0.5600)	(0.5600)	(0.5600)	(0.5600)	(0.5600)	(0.5600)	(0.5600)	(0.5600)	(0.5600)	(0.5600)	(0.5600)	(0.5600)	
Variance Account - Variable Dist	6,430.99	5,005.23	6,325.38	6,853.43	4,899.62	6,114.15	3,949.12	4,794.01	5,691.71	6,166.96	4,875.56	4,929.26	66,035.41
Variance Account - TA	(1,527.68)	(1,188.99)	(1,502.59)	(1,628.03)	(1,163.90)	(1,452.42)	(938.11)	(1,138.82)	(1,352.06)	(1,464.96)	(1,138.82)	(1,151.36)	(15,647.74)
Total Variance Account	4,903.31	3,816.24	4,822.78	5,225.40	3,735.72	4,661.74	3,011.00	3,655.19	4,339.64	4,702.00	3,736.74	3,777.90	50,387.66

- b) The principal amount of \$50,388 was included as a credit to Distribution revenue and the interest amount of \$634 was included as a credit to Finance income. Both amounts are included in the Net Movement in Regulatory balances as submitted in NOTL Hydro's RRR 2.1.13 filed in April 2021 which is attached as Appendix 1.
- c) The allocation of the large customer variance to residential customers is based on a per customer basis as this is consistent with the treatment of how variances in other group 2 accounts are treated and consistent with 2021 approved rates. NOTL Hydro does not object to allocating to residential customers on a kWh basis if required.

Staff-2

Ref 1: Manager's Summary, Appendix 5 – Draft Accounting Order – Rate Year Re-Alignment Variance Account

Ref 2: 2022 Filing Requirements, Chapter 2, Section 2.9.2

NOTL Hydro proposes the establishment of a new variance account to record the incremental revenues from the four-month stub period in 2022 because it is requesting to algin the rate year to fiscal year effective January 1, 2022.

In the draft accounting order provided, OEB staff notes that NOTL Hydro did not propose to record any carrying charges on the account balance.

Reference 2 states that in the event a distributor seeks an accounting order to establish a DVA, the eligibility criteria (causation, materiality and prudence) must be met. OEB staff notes that NOTL Hydro did not provide the evidence regarding the eligibility for the new account requested.

- a) Please revise the draft accounting order by including the wording and entry for the carrying charges if NOTL Hydro agrees that the carrying charges should be recorded in the account.
- b) Otherwise, please explain why NOTL Hydro does not agree that the carrying charges should be recorded in the account.
- c) Please provide the evidence regarding the eligibility criteria of the new account requested.

NOTL Hydro Response:

Please see response to Staff-3. NOTL Hydro agrees that a four-month rate rider is preferable to a new variance account.

Staff-3

Ref: Manager's Summary, p. 21

NOTL Hydro states that in order to ensure no impact to customers regarding the request to align the rate year and fiscal year, NOTL Hydro will track the difference between the distribution rates approved in this application and the previously approved rates (EB 2020-0042) for the period from January 1, 2022 to April 30, 2022. NOTL Hydro will record these amounts in the new variance account requested with interest to be returned to customers as a rate rider once the balances of the variance account are final and audited.

- a) Please confirm whether NOTL Hydro considered a one-time adjustment for the four-month stub period, via a four-month rate rider, with no further true up in lieu of establishing a new variance account.
- b) If NOTL Hydro did not consider a one-time adjustment approach, please discuss why and whether NOTL would consider this approach instead.
- c) Please provide the calculation of this four-month rate rider for each customer class based on forecast consumption during the stub-period from January 1,

2022 to April 30, 2022 multiplied by the difference between current and proposed rates for each class.

NOTL Hydro Response:

- a) NOTL Hydro did not consider a four-month rate rider
- b) NOTL Hydro would consider this approach and would prefer this approach to the original submission to create a new variance account.
- c) Table R2 below shows the calculation of the rate rider for each rate class.

Table R2 – 4 Month Rate Rider by Rate Class

			Service	Charges		
	Current Rates					
	Effective May 1,	Proposed rates		# Customers /		
	2021	January 1, 2022	Difference	Connections*	# Months	Total Credit
	Α	В	C = A - B	D	E	F = C x D x E
Residential	\$29.97	\$30.54	(\$0.57)	8,038	4	(\$18,326.64)
GS<50	\$40.84	\$41.62	(\$0.78)	1,315	4	(\$4,102.80)
GS>50	\$291.88	\$297.43	(\$5.55)	103	4	(\$2,286.60)
Large Use	\$3,826.29	\$3,898.99	(\$72.70)	1	4	(\$290.80)
Unmetered	\$21.97	\$22.39	(\$0.42)	30	4	(\$50.40)
Street lights (per connection)	\$7.46	\$7.60	(\$0.14)	2.148	4	(\$1,202.88)
						(\$26,260.12)
			Volumet	tric Charge		
					Estimated	
	Current Rates			Annual	Consumption /	
	Effective May 1,	Proposed rates		Consumption /	Demand 4	
	2021	January 1, 2022	Difference	Demand	Months	Total Credit
	G	Н	I = G - H	J	K = J / 12 x 4	L=IxK
Residential	n/a	n/a	n/a	n/a	n/a	n/a
GS<50 (kWh)	\$0.0121	\$0.0123	(\$0.0002)	39,949,019	13,316,340	(\$2,663.27)
GS>50 (kW)	\$2,4431	\$2,4895	(\$0.0464)	192,701	64.234	(\$2,980.44)
Large Use (kW)	\$2.4431	\$2,4895	(\$0.0464)	87,942	29,314	(\$1,360.18)
Unmetered (kWh)	\$0.0056	\$0.0057	(\$0.0001)	247,075	82,358	(\$8.24)
Street lights (kW)	\$1,7950	\$1.8291	(\$0.0341)	2,339	780	(\$26,58)
,	7	7	(40.00.12)	7,000		(\$7,038.71)
			Total Credit	to Customers		(41,000.12)
	Service Charge	Volumetric				
	Credit	Charge Credit	Total Credit			
	F	I	M = F + L			
Residential	(\$18,326.64)	n/a	(\$18,326.64)			
GS<50 (kWh)	(\$4,102.80)	(\$2,663.27)	(\$6,766.07)			
GS>50 (kW)	(\$2,286.60)	(\$2,980.44)	(\$5,267.04)			
Large Use (kW)	(\$290.80)	(\$1,360.18)	(\$1,650.98)			
Unmetered (kWh)	(\$50.40)	(\$8,24)	(\$58.64)			
Street lights (kW)	(\$1,202.88)	(\$26.58)	(\$1,229.46)			
, and the same same same same same same same sam	(\$26,260.12)	(\$7,038.71)	(\$33,298.83)			
	(\$E0;E001ZE)	(\$7,050.72)	(455)250105)			
*RRR 2.1.2 submitted February	2021					
**RRR 2.1.5 Demand and Reve		nitted April 2021				

Staff-4

Ref: IRM Rate Generator Model, Tab 4

NOTL Hydro is requesting disposition of Account 1595 sub-accounts for 2016 and 2017 and populated the percentage allocations by customer class in Tab 4. These percentage allocations should be derived from the information used to establish the rate riders originally. OEB staff was unable to verify these percentages.

Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2016) ¹	1595 Recovery Proportion (2017) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
0	-61%	48%		8,115
0	-27%	8%		1,393
192,701	185%	42%		
87,942	0%			
0	0%	0%		
2,339	2%	2%		
0	0%			
282,982	100%	100%	0	9,508

- a) Please confirm that the rate rider calculations for the vintage year rate applications were used for the percentages entered.
- b) Please identify the source of the percentages entered (from the 2016 and 2017 rate proceedings, respectively).

NOTL Hydro Response:

- a) Confirmed
- b) Tables R3 and R4 contain the calculations of the percentages entered
 - a. 2016 (EB-2015-0091) Source:
 NOTL_2016_IRM_RateGen_Model_20150928_20160317 issued March 17, 2016 - Tab 5

Table R3 – 1595 Recovery Proportion 2016

							Source	ce Tab 5								
							1595	1595	1595	1595	1595	1595	1595			
Rate Class	1551	1580	1584	1586	1588	1589	(2008)	(2009)	(2010)	(2011)	(2012)	(2013)	(2014)	1568	Total	%
RESIDENTIAL	(2,713)	(32,468)	26,498	5,613	(249,705)	25,639	0	(7)	88	(117)	(6,754)	12,169	0		(221,755)	(61%)
GENERAL SERVICE LESS THAN 50 KW	(486)	(18,395)	15,012	3,180	(141,469)	41,992	0	(3)	42	(62)	(3,351)	6,026	0		(97,515)	(27%)
GENERAL SERVICE 50 TO 4,999 KW	0	(38,047)	31,050	6,577	(292,606)	961,032	0	(5)	29	(139)	(3,315)	10,864	0		675,442	185%
UNMETERED SCATTERED LOAD	0	(112)	91	19	(858)	0	0	(0)	0	(0)	(74)	49	0		(885)	(0%)
STREET LIGHTING	0	(545)	444	94	(4,188)	13,371	0	(0)	0	(2)	(297)	151	0		9,029	2%
Total	(3,199)	(89,566)	73,095	15,484	(688,825)	1,042,035	0	(15)	161	(321)	(13,791)	29,259	0		364,316	100%

b. 2017 (EB-2016-0095) – Source: NOTL_2017 RateGen_Model_20170330 issued February 2, 2017 - Tabs 5 & 6

Table R4 – 1595 Recovery Proportion 2017

						Source	Tab 5									
Rate Class	1551	1580	1584	1586	1588	1595 (2009)	1595 (2010)	1595 (2011)	1595 (2012)	1595 (2013)	1595 (2014)	1568	Total Tab 5	Tab 6 Global Adjustment	Total	%
RESIDENTIAL	(2,201)	(143,879)	(1,452)	1,684	10,351	14	(90)	(169)	26	32	5,657	1,632	(128,393)	176	(128,217)	48%
GENERAL SERVICE LESS THAN 50 KW	(389)	(85,343)	(861)	999	6,140	7	(43)	(90)	13	16	6,540	50,943	(22,069)	392	(21,677)	8%
GENERAL SERVICE 50 TO 4,999 KW	0	(171,420)	(1,730)	2,007	12,333	9	(30)	(202)	13	29	32,024	9,233	(117,735)	5,896	(111,839)	42%
UNMETERED SCATTERED LOAD	0	(503)	(5)	6	36	1	(0)	(1)	0	0	18	(59)	(506)	0	(506)	0%
STREET LIGHTING	0	(2,004)	(20)	23	144	0	(0)	(3)	1	0	430	(2,926)	(4,354)	65	(4,289)	2%
Total	(2,590)	(403,149)	(4,068)	4,719	29,004	30	(163)	(465)	53	77	44,670	58,824	(273,058)	6,529	(266,529)	100%

Staff-5

Ref: IRM Rate Generator Model, Tab 20

OEB staff has identified that the Non-RPP Retailer Average Price and Average IESO Wholesale Market Price used at the above reference were incorrectly entered as \$0.2689. OEB staff has updated the pricing to reflect the correct amount of \$0.1060.

a) Please confirm that the model attached to these interrogatories reflects this update.

NOTL Hydro Response:

a) Confirmed, however Table 2 on Tab 20 is not populated in the model attached to these interrogatories.

Staff-6

Ref 1: Account 1595 Analysis Workform, Tab 1595 2017

Ref 2: NOTL Hydro's 2017 IRM Decision and Rate Order (EB-2016-0095)

OEB staff is unable to verify that the principal balance and carrying charges approved for disposition entered in the "total group 1 and group 2 balances excluding account 1589 – global adjustment" row (cell D14 and cell E14) reconcile with the balances approved for disposition in NOTL Hydro's 2017 IRM application.

0 1 Year in which this worksheet relates to	2017		
Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition
Shared Tax Savings (Approved by the OEB in Prior Decision(s) and Order(s) and Transferred to Account 1595), if any	n/a	n/a	
4 Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	-\$271,532	-\$1,526	-\$273,058
Account 1589 - Global Adjustment	\$12,943	-\$6,414	\$6,529
6 Total Group 1 and Group 2 Balances	-\$258,588	-\$7,940	-\$266,529

- a) Please confirm that these balances are accurate and provide the source of the principal and interest balances (excluding account 1589) approved for disposition.
- b) If necessary, please update the Account 1595 Analysis Workform and Continuity Schedule to reflect any corrections to the principal and interest balances (excluding account 1589) approved for disposition.

NOTL Hydro Response:

a) Confirmed – (EB-2016-0095) – Source NOTL_2017 RateGen_Model_20170330 issued February 2, 2017 tab 3 cell BT44 (\$266,528.61) and cell BT38 RSVA – Global Adjustment \$6,529.32.

Table R5 – 2017 Rate Generator Model Tab 3

8	c	D	BQ	BR	BS	BT		BU
			Pro	ojected Interest	on Dec-31-15 I	Balances		2.1.7 RRF
Account Descriptions		Account Number	Projected Interest from Jan 1, 2016 to December 31, 2016 on Dec 31 -15 balance adjusted for disposition during 2016	Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for disposition during 2016 ³	Total Interest	Total Claim		As of Dec 31-15
Group 1 Accounts								
LV Variance Account		1550	0	0	0		0.00	
Smart Metering Entity Charge Varia		1551	(28)	(9)	(3)		(2,590.30)	(5,
RSVA - Wholesale Market Service		1580	(4,972)	(1,657)	(8,869)	(4	(60,858,50)	(497,
Variance WMS - Sub-account CBR		1580	0	0		Check to Dispose of Account (Dis		
Variance WMS – Sub-account CBR RSVA - Retail Transmission Netwo		1580	624	208		✓ Check to Dispose of Account	57,710	56
RSVA - Retail Transmission Networ		1584	(47)	(16)	240		(4,068)	69
RSVA - Retail Transmission Connec	ction Charge	1586	51	17	74		4,719	20
RSVA - Power		1588 1589	268 142	89 47	4,596 (6,414)		29,004 6,529	(624,
RSVA - Global Adjustment Disposition and Recovery/Refund of			142	47				1,484
Disposition and Recovery/Refund of		1595	0	0	16		30	
Disposition and Recovery/Refund of Disposition and Recovery/Refund of		1595	(2)	(1)	(5)		(163)	
Disposition and Recovery/Refund of		1595	5	2	(880)	✓ Check to Dispose of Account.	(465)	(
Disposition and Recovery/Refund of	Regulatory Balances (2012) ⁴	1595	(2)	(1)	191	Gheck to Dispose of Account	53	(13,
Disposition and Recovery/Refund of	Regulatory Balances (2013) ⁴	1595	0	0	59	✓ Check to Dispose of Account	77	25
Disposition and Recovery/Refund of	Regulatory Balances (2014) ⁴	1595	1	0	1	✓ Check to Dispose of Account.	44.670	44
Disposition and Recovery/Refund of	Regulatory Balances (2015) ⁴							
	der has expired and balance has been audited	1595	(1.984)	(661)	7.468	Check to Dispose of Account	0	(170.
11							$\overline{}$	
RSVA - Global Adjustment		1589	142	47	(6,414)	(6,529.32	1,484
Total Group 1 Balance excluding	Account 1589 - Global Adjustment		(6,086)	(2,029)	3,907	7	331,881,77)	(1,149
Total Group 1 Balance	,		(5.943)	(1.981)	(2.507)	i	325.352.45)	334
LRAM Variance Account (only in	put amounts if applying for disposition of this account	1) 1568	625	208	2,035		58,823.84	33
Total including Assessed 1668			(5.319)	(1.773)	(472)		266 528 61)	361
4 Total including Account 1568			(5,319)	(1,773)	(472)		(00,528,61)	36

b) n/a

Niagara-on-the-Lake Hydro Inc. OEB Staff Interrogatories EB-2021-0045

Appendix 1 – NOTLH RRR 2.1.13

Niagara-on-the-Lake Hydro Inc. RRR 2.1.13 Reconciliation - Balance Sheet Fiscal 2020

	Financial Staten Section	nent - Balance Sheet Line Grouping	Account Description	Account Amount	Tr	ial Balance	Restatement Amount	A	udited F/S
	Assets						(See "Net Move	ment	in Reg" tab)
1005	Current assets Current assets	Cash and cash equivalents		s -	s	_	s -	s	
1100	Current assets	Accounts receivable	Customer Accounts Receivable	\$ 3,014,33	,				
1102 1104	Current assets Current assets	Accounts receivable Accounts receivable	Accounts Receivable - Services Accounts Receivable - Recoverable Work	\$ (28,39 \$ 144,71	3)				
1110 Part 1 1130	Current Assets Current assets	Accounts receivable Accounts receivable	Other Accounts Receivable Accumulated Provision for Uncollectible Accounts—Credit	\$ (788,32 \$ (68,72	9)	2,273,598	s -	s	2,273,59
1120	Current assets	Unbilled revenue	Accrued Utility Revenues	\$ 3,141,18	7	3,141,187	s -	s	3,141,18
1110 Part 2					T		s -	s	
	Current assets	Due from related parties	Other Accounts Receivable	\$ 64,21	T	64,211			64,211
1330	Current assets	Material and supplies	Plant Materials and Operating Supplies	\$ 467,26	T	467,264	\$ -	\$	467,264
1180	Current assets Total current assets	Prepaid expenses	Prepayments	\$ 105,81	\$	105,819 6,052,079	\$ -	\$	105,819 6,052,079
	Non-current assets								
1805 1815	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment	Land Transformer Station Equipment - Normally Primary above 50 kV	\$ 258,13 \$ 10,476,72	4				
1820	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment Property, plant and equipment	Distribution Station Equipment - Normally Primary below 50 kV	\$ -					
1825 1830	Non-current assets	Property, plant and equipment	Storage Battery Equipment Poles, Towers and Fixtures	\$ 497,51 \$ 7,084,58)				
1835 1840	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment	Overhead Conductors and Devices Underground Conduit	\$ 7,825,72 \$ 6,632,93	2				
1845 1850	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment	Underground Conductors and Devices Line Transformers	\$ 12,187,62 \$ 9,953,54					
1855 1860	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment	Services Meters	\$ 4,773,58 \$ 2,926,93					
1905 1908	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment	Land Buildings and Fixtures	\$ 49,00 \$ 1,275,28)				
1915 1920	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment	Office Furniture and Equipment Computer Equipment - Hardware	\$ 242,80 \$ 559.90)				
1611	Non-current assets	Property, plant and equipment	Computer Software	\$ 2,528,40	3				
1930 1935	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment	Transportation Equipment Stores Equipment	\$ 25,23	3				
1940 1955	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment	Tools, Shop and Garage Equipment Communication Equipment	\$ 568,10 \$ 54,38	3			Ì	
1980 1995	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment	System Supervisory Equipment Contributions and Grants - Credit	\$ 813,68 \$ (7,648,13	3)			Ì	
2055 2105	Non-current assets Non-current assets	Property, plant and equipment Property, plant and equipment	Construction Work in ProgressElectric Accumulated Amortization of Electric Utility Plan - PP&E	\$ 998,03 \$ (25,131,38	8 4)			Ì	
2120	Non-current assets	Property, plant and equipment	Accumulated Amortization of Electric Utility Plan - Intangibles	\$ (2,491,00		35,844,799	\$ -	\$	35,844,799
	Non-current assets	Deferred tax assets	Future Income Tax - Non-Current	\$ -	\$	-	\$ 1,581,212	\$	1,581,212
								Ì	
1405	Non-current assets Total non-current assets	Investment	Long Term Investments in Non-Associated Companies	\$ 10	\$	100 35,844,899	\$ - \$ 1,581,212	\$	100 37,426,111
	Total assets				\$	35,844,899 41,896,977	\$ 1,581,212 \$ 1,581,212		37,426,111 43,478,189
1508	Regulatory balances	Regulatory balances	Other Regulatory Assets	\$ (91,38	9)				
1518 1522	Regulatory balances Regulatory balances	Regulatory balances Regulatory balances	RCVARetail P&OPEB FORECAST ACCRUAL	\$ 8,98 \$ (1,65	4				
1532 1533	Regulatory balances	Regulatory balances Regulatory balances	Renewable Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account	\$ - \$ -	,				
1548 1551	Regulatory balances Regulatory balances	Regulatory balances	RCVASTR	\$ 10,04	0				
1555	Regulatory balances Regulatory balances	Regulatory balances Regulatory balances	Smart Metering Entity Charge Variance Account Smart Meter Capital and Recovery Offset Variance Account	\$ (4,49 \$ -	"				
1568 1576	Regulatory balances Regulatory balances	Regulatory balances Regulatory balances	LRAM Variance Account CGAAP Accounting changes	\$ - \$ 116,22					
1580 1582	Regulatory balances Regulatory balances	Regulatory balances Regulatory balances	RSVA - Wholesale Market Service Charge RSVAONE-TIME	\$ (239,63 \$ -					
1584 1586	Regulatory balances Regulatory balances	Regulatory balances Regulatory balances	RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	\$ (156,715.5 \$ (149,595.3	6) 3)				
1588	Regulatory balances	Regulatory balances	RSVA - Power (excluding Global Adjustment)	\$ (19,677.2	2)				
1589	Regulatory balances		RSVA - Global Adjustment	\$ (42,446,3					
1592	Regulatory balances Regulatory balances	Regulatory balances Regulatory balances Regulatory balances	2006 PILs & Taxes Variance	s -	9)				
	Regulatory balances Regulatory balances Regulatory balances			s -	9) 0 8 \$	428,894	\$ 810,324		1,239,218
1592 1595	Regulatory balances Regulatory balances Regulatory balances Regulatory balances	Regulatory balances Regulatory balances Regulatory balances	2006 PILs & Taxes Variance Disposition and Recovery/Refund of Regulatory Balances Control Accoun	\$ - \$ 184,96	9) 0 8 \$ \$	428,894	\$ 810,324	\$	1,239,218
1592 1595	Regulatory balances Regulatory balances Regulatory balances	Regulatory balances Regulatory balances Regulatory balances	2006 PILs & Taxes Variance Disposition and Recovery/Refund of Regulatory Balances Control Accoun	\$ - \$ 184,96	9) 0 8 \$			\$	
1592 1595	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory	Regulatory balances Regulatory balances Regulatory balances	2006 PILs & Taxes Variance Disposition and Recovery/Refund of Regulatory Balances Control Accoun	\$ - \$ 184,96	9) 0 8 \$ \$	428,894	\$ 810,324	\$	1,239,218
1592 1595 2320	Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory talances Total assets and regulatory talabilities Current liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Bank indebtedness	2006 Pil. s. Taxes I Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds	\$ -184,96 \$ 814,30 \$ 638,72	s s s	428,894 42,325,871	\$ 810,324 \$ 2,391,536	\$	1,239,218 44,717,408
1592 1595 2320	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances balances	2006 Pils & Taxes Variance Upposition and RecoveryRefund of Regulatory Balances Control Accound The Miscellaneous Non-Current Liabilities	\$ 184,96 \$ 814,30	s s s	428,894	\$ 810,324 \$ 2,391,536	\$	1,239,218 44,717,408
1592 1595 2320	Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory talances Total assets and regulatory talabilities Current liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Bank indebtedness	2006 Pil. s. Taxes I Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds	\$ -184,96 \$ 814,30 \$ 638,72	9) 5	428,894 42,325,871	\$ 810,324 \$ 2,391,536	\$	1,239,218 44,717,408 (1,252,617)
1592 1595 2320 1410 2225	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory! Liabilities Current liabilities Current liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Balances Balances Bank indebtedness Bank indebtedness	2006 Pils à Taxes Variance Upposition and RecoveryRefund of Regulatory Balances Control Accoun Other Miscellaneous Non-Current Liabilities Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Payable	\$ 184,96 \$ 814,30 \$ 638,72 \$ (1,891,33	9) 0	428,894 42,325,871 (1,252,617)	\$ 810,324 \$ 2,391,536 \$ - \$ -	\$	1,239,218 44,717,408 (1,252,617)
1592 1595 2320 1410 2225	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Current liabilities Current liabilities Current liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances balances Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives	2006 PLs & Taxes Variance Upposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt.	\$ 184,96 \$ 814,30 \$ 638,72 \$ (1,891,33 \$ (5,860,65	9) 6	428,894 42,325,871 (1,252,617) (5,860,654)	\$ 810,324 \$ 2,391,536 \$ - \$ -	\$	1,239,218 44,717,408 (1,252,617 (5,860,654
1592 1596 2320 1410 2226 2260 part 1 2280 part 2 2205 part 1 2205 part 1 2206	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Accounts payable and accrued liabilities	2006 Pits & Taxes Variance Upposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt	\$ 184,96 \$ 814,30 \$ 638,72 \$ (1,891,33 \$ (5,860,65 \$ (314,98 \$ (2,583,08 \$ (6,90	5 S S S S S S S S S S S S S S S S S S S	428,894 42,325,871 (1,252,617) (5,860,654)	\$ 810,324 \$ 2,391,536 \$ - \$ -	\$	1,239,218 44,717,408 (1,252,617 (5,860,654
1592 1595 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory! Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives payable and accrued liabilities Accounts payable and accrued liabilities	2006 Pits & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Accound Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Nutes and Loans Payable Current portion of long-term debt Current portion of long-term debt Accounts Payable Accounts Payable Current portion of long-term debt Accounts Payable Current portion of Long-term debt Accounts Payable Customer Credit Balances	\$ 184,96 \$ 814,30 \$ 638,72 \$ (1,891,33 \$ (5,860,65 \$ (314,98 \$ (2,583,08 \$ (6,90 \$ (538,60)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	428,894 42,325,871 (1,252,617) (5,860,654)	\$ 810,324 \$ 2,391,536 \$ - \$ -	\$	1,239,218 44,717,408 (1,252,617) (5,860,654)
1592 1595 2320 3410 2225 2260 part 1 2260 part 2 2205 part 1 2200 part 2 2210 2210 2215 2220 2225	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory! Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accound liabilities Accounts payable and accound indebtedness Accounts payable and accound indibities Accounts payable and accound indibities Accounts payable and accound inabilities Accounts payable and accound inabilities Accounts payable and accound inabilities	2006 Pils & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collisieral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Current Portion of Coustoners Deposits Dublends Declared and to Harden Current Portion of Custoners Deposits Dublends Declared not yet paid Miscellaneous Current and Accrued Liabilities Debt Referement Charges (DRC) Psyshele	\$ 184,96 \$ 814,30 \$ 638,72 \$ (1,891,33 \$ (5,860,65 \$ (314,98 \$ (2,583,08 \$ (6,90 \$ (538,60 \$ (298,43	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	428,894 42,325,871 (1,252,617) (5,860,654)	\$ 810,324 \$ 2,391,536 \$ - \$ -	\$	1,239,218 44,717,408 (1,252,617) (5,860,654)
1592 1595 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2208 2216 2216 2220 2225 2250 2250	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory! Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities	2006 Pils & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collisteral Funds Notes and Loane Payable Current portion of long-term debt Accounts Payable Customer Credit Balances Customer Credit Balances Uniformed Declared of yet paid Miscellaneous Current and Accound Liabilities Debt Retirement Crange (DRC) Psyable Transmission Charges Payable ESO Fees and Pervalles Payable ESO Fees and Pervalles Payable	\$ 184,96 \$ 814,30 \$ (1,891,33 \$ (5,860,65 \$ (2,983,06 \$ (298,43 \$ (298,43 \$ (298,43 \$ (7,84)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	428,894 42,325,871 (1,252,617) (5,860,654)	\$ 810,324 \$ 2,391,536 \$ - \$ -	\$	1,239,218 44,717,408 (1,252,617) (5,860,654)
1592 1595 2320 15410 2225 2260 part 1 2260 part 2 2205 part 1 2200 part 2 2215 2210 part 2 2210 part 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory! Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities	2006 Pils & Taxes Variance Disposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Current portion of Construction of Long-term debt Current portion of Construction of Long-term debt Accounts Payable Customer Credit Balances Current Portion of Customer Deposits Dividends Declared not yet paid Dividends Declared Longest (DRC) Payable Transmission Charges Payable Transmission Charges Payable Accound Interest on Long Term Debt Commodity Taxes	\$ 184,96 \$ 814,30 \$ 184,30 \$ 638,72 \$ (1,891,33 \$ (5,860,65 \$ (314,98 \$ (5,93,06) \$ (5,93,	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	428,894 42,325,871 (1,252,617) (5,860,654)	\$ 810,324 \$ 2,391,536 \$ - \$ -	\$	1,239,218 44,717,408 (1,252,617) (5,860,654)
1592 1595 2320 1410 2225 2260 part 1 2260 part 2 2205 part 2 2210 2210 2210 2210 2210 2210 2210 22	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities	2006 PLs & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Accounts Payable Current Portion of Customer Deposits Dividends Declared and yet goad Upposition of Customer Deposits Dividends Declared and yet goad Debt Refirement Charges (DRC) Poyable Transmission Charges Payable LESO Fees and Penalties Payable	\$ 184,30 \$ 814,30 \$ 638,72 \$ (1.891,33 \$ (5.860,65 \$ (345,96 \$ (5.860,65) \$ (5.99,43) \$ (5.99,43) \$ (5.99,43) \$ (5.99,43) \$ (5.99,43) \$ (5.99,43) \$ (5.99,43) \$ (5.99,43) \$ (5.99,43) \$ (5.99,43)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	428,894 42,325,871 (1,252,617) (5,860,654)	\$ 810,324 \$ 2,391,536 \$ - \$ - \$ -	\$	1,239,218 44,717,408 (1,252,617, (5,860,654, (314,983)
1592 1595 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2210 2210 2210 2220 2220 2250 2252 2252	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits	2006 PLs & Taxes Variance Upposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt Current portion of long-term debt Current Portion of Coustomer Deposits Current Portion of Customer Deposits Miscellaneous Corrent and Account Liabilities Debt Retirement Charges (DRC) Psyable Transmission Charges Psyable LESO Fees and Penalities Psyable LESO Fees and Penalities Psyable Commodity Taxes Psyable Commodity Taxes Psyable Commodity Taxes Psyable Commodity Taxes Psyable Commodity Taxes Psyable Commodity Taxes Psyable Commodity Taxes Psyable Commodity Taxes Psyable Funds Benefits Lang Term Customer Deposits	\$ 184,30 \$ 184,30 \$ 814,30 \$ 638,72 \$ (1,891,33 \$ (5,860,65 \$ (314,98 \$ (5,850,65 \$ (5,85,60 \$ (5,85,60 \$ (5,85,60 \$ (5,85,60 \$ (6,87,96 \$ (7,79) \$ (67,79) \$ (67,79) \$ (67,79) \$ (68,87)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	428,894 42,325,871 (1,252,617) (5,860,654) (314,983)	\$ 810,324 \$ 2,391,536 \$ - \$ - \$ -	\$ \$ \$ \$ \$	1,239,218 44,717,408 (1,252,617, (5,860,654) (314,983)
1992 1996 2220 1410 2225 2260 part 1 2260 part 2 2205 part 2 2205 part 1 2205 part 2 2210 2210 2210 2210 2259 2259 2259 2259 2259 2259 2259 225	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits Customer deposits	2006 Pils & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Accounts Payable Current Portion of Customer Deposits Uniform Special Control of Customer Deposits Uniform Special Control of Liabilities Miscellaneous Current and Account Liabilities Miscellaneous Current and Account Liabilities International Control of Liabilities International Control of Liabilities Commodify Taxes Physiol Debuctions (Expenses Payable ESD Fees and Penalties Payable Commodify Taxes Physiol Debuctions (Expenses Payable Employee Future Benefits Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits	\$ 184,96 \$ 814,30 \$ 184,30 \$ 638,72 \$ (1.891,33 \$ (5.860,65 \$ (314,98 \$ (5.83,06 \$ (5.98,06) \$ (5.98,0	S S S S S S S S S S	428,894 42,325,871 (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826)	\$ 610,324 \$ 2,391,536 \$ - \$ - \$ - \$ -	\$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,408 (1,252,617) (5,860,654 (314,983)
1592 1595 2320 1410 2225 2260 part 1 2260 part 2 2205 part 2 2206 2210 2210 2210 2210 2210 2210 221	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits	2006 Pita & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Accounts Payable Current Portion of Customer Deposits Ovidends Declared not yet paid Miscellaneous Current And Acoraved Liabilities Debt Retirement Carrent Open Special Miscellaneous Current and Acoraved Liabilities Debt Retirement Carrent Open Special Tensomsissin Changes Payable Tensomsissin Changes Payable Tensomsissin Changes Payable Tensomsissin Changes Payable Employee Future Benefits Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits Accounts Interest Long Term Debt Long Term Customer Deposits Accounts Payable Accounts Payable	\$ 184,96 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,860,65 \$ (2,981,30 \$ (5,880,65 \$ (5,880,65 \$ (5,984,36) \$ (5,984,	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	428,894 42,325,871 (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151)	\$ 610,324 \$ 2,391,536 \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$	1,239,218 44,717,408 (1,252,617 (5,860,654 (314,983 (3,433,057 (655,826 (749,151
1592 1595 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2202 part 1 2205 part 2 2210 2210 2210 2210 2210 2210 2210 22	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits Due to related parties Deferred revenue	2006 PLs & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collisteral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Current Portion of Customer Deposits Current Portion of Customer Deposits Current Portion of Customer Deposits Oblidends Declared not yet paid Miscellaneous Current And Accound Liabilities Debt Referement Carrege (DRC) Payable Transmission Charges Payable ESS OFees and Permitse Payable ESS OFees and Permitse Payable ESS OFees and Permitse Payable Engloyee Future Benefits Long Term Customer Deposits Long Term Customer Deposits Accounts Payable Long Term Customer Deposits Accounts Payable Other Deferred Credits	\$ 184,96 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,860,65 \$ (1,891,33 \$ (5,860,65 \$ (6,90,00) \$ (538,60) \$	5 S S S S S S S S S S S S S S S S S S S	428,894 42,325,871 (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368)	\$ 610,324 \$ 2,391,536 \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,408 (1,252,617) (5,860,654)
1592 1595 2320 1410 2225 2260 part 1 2260 part 2 2205 part 2 2206 2210 2210 2210 2210 2210 2210 221	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Counts payable an	2006 Pita & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Accounts Payable Current Portion of Customer Deposits Ovidends Declared not yet paid Miscellaneous Current And Acoraved Liabilities Debt Retirement Carrent Open Special Miscellaneous Current and Acoraved Liabilities Debt Retirement Carrent Open Special Tensomsissin Changes Payable Tensomsissin Changes Payable Tensomsissin Changes Payable Tensomsissin Changes Payable Employee Future Benefits Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits Accounts Interest Long Term Debt Long Term Customer Deposits Accounts Payable Accounts Payable	\$ 184,96 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,860,65 \$ (2,981,30 \$ (5,880,65 \$ (5,880,65 \$ (5,984,36) \$ (5,984,	5 S S S S S S S S S S S S S S S S S S S	428,894 42,325,871 (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151)	\$ 610,324 \$ 2,391,536 \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$	1,239,218 44,717,408 (1,252,617; (5,860,654; (314,983; (3,433,057; (655,826; (749,151;
1592 1595 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2202 part 1 2205 part 2 2210 2210 2210 2210 2210 2210 2210 22	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits Due to related parties Deferred revenue	2006 PLs & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collisteral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Current Portion of Customer Deposits Current Portion of Customer Deposits Current Portion of Customer Deposits Oblidends Declared not yet paid Miscellaneous Current And Accound Liabilities Debt Referement Carrege (DRC) Payable Transmission Charges Payable ESS OFees and Permitse Payable ESS OFees and Permitse Payable ESS OFees and Permitse Payable Engloyee Future Benefits Long Term Customer Deposits Long Term Customer Deposits Accounts Payable Long Term Customer Deposits Accounts Payable Other Deferred Credits	\$ 184,96 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,860,65 \$ (1,891,33 \$ (5,860,65 \$ (6,90,00) \$ (538,60) \$	5 S S S S S S S S S S S S S S S S S S S	428,894 42,325,871 (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368)	\$ 810,324 \$ 2,391,536 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$	1,239,218 44,717,408 (1,252,617) (5,860,654 (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129)
1592 1595 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2205 part 2 2210 2210 2250 2250 2250 2250 2250 225	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Total current liabilities Total current liabilities Non-current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customa deposits Customar deposits Customar deposits Customar deposits Customar deposits Customar deposits Louis Turken depos	2006 PLs & Taxes Variance Upposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Accounts Psyable Customer Credit Balances Current Portion of Customer Deposits Dividends Deblead and play and Updiends Deblead and play and Updiends Deblead and play and Debt Refirmment Charges (DRC) Psyable Transmission Charges Psyable LESO Fees and Penalties Psyable ESO Fees and Penalties Psyable Commodity Taxes Psyrut Debuctions (Expenses Psyable Englose Fiture Benefits Englose Fiture Benefits Long Term Customer Deposits Long Term Customer Deposits Other Deferred Credits Income Tax Psyable	\$ 184,90 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,860,65 \$ (314,98 \$ (2,984,3) \$ (298,4) \$ (7,78,45) \$ (7,78,45) \$ (7,79,50) \$ (40,08) \$ (40,0	5 S S S S S S S S S S S S S S S S S S S	428,894 42,325,871 (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129)	\$ 810,324 \$ 2,391,536 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,408 (1,252,617) (5,860,654 (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129)
1592 1595 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2202 part 1 2205 part 2 2210 2210 2210 2210 2210 2210 2210 22	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory if Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits Due to related parties Deferred revenue	2006 PLs & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collisteral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Current Portion of Customer Deposits Current Portion of Customer Deposits Current Portion of Customer Deposits Oblidends Declared not yet paid Miscellaneous Current And Accound Liabilities Debt Referement Carrege (DRC) Payable Transmission Charges Payable ESS OFees and Permitse Payable ESS OFees and Permitse Payable ESS OFees and Permitse Payable Engloyee Future Benefits Long Term Customer Deposits Long Term Customer Deposits Accounts Payable Long Term Customer Deposits Accounts Payable Other Deferred Credits	\$ 184,96 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,860,65 \$ (1,891,33 \$ (5,860,65 \$ (6,90,00) \$ (538,60) \$	5 S S S S S S S S S S S S S S S S S S S	428,894 42,325,871 (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129)	\$ 810,324 \$ 2,391,536 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,408 (1,252,617) (5,860,654 (314,983) (3,433,057) (655,826) (749,151) (128,368)
1592 1595 2320 13410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2205 part 2 2210 2210 2210 2215 2225 2225 2226 2235 part 2 2235 part 2 2235 part 2 2235 part 2 2235 part 2 2235 part 2 2235 part 2	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits Due to related parties Deferred revenue Income Tax Payable	2006 Pils & Taxes Variance Disposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collisteral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Current Portion of Coustomer Deposits Dividends Declared not yet paid Miscellaneous Current And Accound Liabilities Debt Referement Carrenge (DRC) Payable Transmission Charges Payable ESO Fees and Persaltes Payable Employee Future Benefits Long Term Customer Deposits Deng Term Customer Deposits Long Term Customer Deposits Accounts Payable Debt Deferred Credits Incomer Tax Payable Incomer Tax Payable Term Bank Loans - Long Term Portion	\$ 184.96 \$ 814.30 \$ 184.30 \$ (5.800.65 \$ (3.812.33 \$ (6.900.55 \$ (6.900.55) \$ (6.900.55 \$ (6.900.55) \$ (6	5 S S S S S S S S S S S S S S S S S S S	428,894 42,325,871 (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129)	\$ 810,324 \$ 2,391,536 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,409 (1,252,617, (5,860,654 (314,983) (3,433,677 (665,926) (667,926) (12,462,785 (64,233,798)
1592 1595 2320 1410 2225 2260 part 1 2260 part 1 2260 part 2 2205 part 2 2205 part 2 2205 part 2 2215 2220 2250 2250 2250 2250 2250 225	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Current liabilities Non-current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits Customer deposits Customer deposits Customer deposits Deferred revenue Income Tax Payable Lang-term debt Long-term debt	2006 PLs & Taxes Variance Disposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt Current portion of long-term debt Current Portion of Congleter Mebble Elso Fees and Penalties Psyable Commodity Taxes Commodity Taxes Commodity Taxes Commodity Taxes Long Term Customer Deposits Accounts Psyable Other Deferred Credits Income Tax Psyable Term Bank Loans - Long Term Portion Acharoces from Associated Companies Employee Future Benefits Employee Future Benefits	\$ 184,00 \$ 814,30 \$ 814,30 \$ (8891,33 \$ (5,860,65 \$ (314,98 \$ (2,984,04) \$ (2,984,04) \$ (2,984,04) \$ (2,984,04) \$ (7,70,04) \$ (7,70,04) \$ (7,70,04) \$ (7,70,04) \$ (12,83,04) \$	5 S S S S S S S S S S S S S S S S S S S	428,894 42,325,871 (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785)	\$ 810,324 \$ 2,391,536 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,299,218 44,717,408 (1,252,617,408 (1,252,617,408 (3,433,057,408) (3,433,057,408) (12,83,688,129 (12,462,785
1592 1596 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2210 2210 2210 2210 2210 2220 2220 22	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Current liabilities Non-current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indobtedness Bank indobtedness Bank indobtedness Bank indobtedness Bank indobtedness Bank indobtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Accounts payable and accrue	2006 PLs & Taxes Variance Upposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt Accounts Psyable Customer Credit Balances Long Term Customer Deposits Accounts Psyable Other Deferred Credits Income Tax Psyable Term Bank Loans - Long Term Protion Advances from Associated Companies	\$ 184,90 \$ 814,30 \$ 184,30 \$ (5,80,65 \$ (1,891,33 \$ (5,80,65 \$ (314,98 \$ (5,83,06) \$ (5,93,06) \$ (5,93,06) \$ (5,93,06) \$ (7,93 \$ (7,93) \$ (7,93) \$ (68,12 \$ (17,10) \$ (17,10) \$ (18,10) \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(1,252,617) (1,252,617) (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (4,233,798) (577,888)	\$ 810,324 \$ 2,391,536 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	s	1,239,216 44,717,406 (1,252,617, (5,860,654 (314,983) (3,433,057, (655,826,151) (122,368) (68,129,128) (124,627,788) (4,233,796,428)
1592 1595 2320 1410 2225 2260 part 1 2260 part 1 2260 part 1 2260 part 1 2270 2270 2270 2270 2270 2270 2270 227	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Total current liabilities Non-current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customare payable and accrued liabilities Customare deposits Customare deposits Customare deposits Customare deposits Long-term debt Long-term debt Long-term debt Long-term debt Long-term debt Deferred revenue	2006 PLs & Taxes Variance Disposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt Current portion of long-term debt Accounts Psyable Customer Credit Balances Current Protion of Customer Deposits Current Protion of Customer Deposits Current Protion of Customer Deposits Debt Retirement Charges (DRC) Psyable Transmission Charges Psyable ESO Fees and Penalties Psyable ESO Fees and Penalties Psyable Commodity Taxes Psyrut Deductions (Expenses Psyable Commodity Taxes Psyrut Deductions (Expenses Psyable Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits Income Tax Psyable Term Bank Loans - Long Term Portion Advances from Associated Companies Employee Future Benefits Deferred revenue	\$ 184,96 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,800,65 \$ (314,98 \$ (298,4) \$ (298,4) \$ (298,4) \$ (398,4) \$ (7,78,45) \$ (1,78,45) \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(1,252,617) (1,252,617) (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (4,233,798) (577,888) (5,349,360)	\$ 810,324 \$ 2,391,536 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	s	1,239,216 44,717,406 (1,252,617, (5,860,654 (314,963) (3,433,057, (655,826) (749,15) (122,686,129 (124,627,85) (4,233,796) (47,233,796) (57,49,360) (57,49,360)
1592 1596 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2210 2210 2210 2210 2210 2220 2220 22	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Current liabilities Non-current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customare payable and accrued liabilities Customare deposits Customare deposits Customare deposits Customare deposits Long-term debt Long-term debt Long-term debt Long-term debt Long-term debt Deferred revenue	2006 PLs & Taxes Variance Disposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt Current portion of long-term debt Accounts Psyable Customer Credit Balances Current Protion of Customer Deposits Current Protion of Customer Deposits Current Protion of Customer Deposits Debt Retirement Charges (DRC) Psyable Transmission Charges Psyable ESO Fees and Penalties Psyable ESO Fees and Penalties Psyable Commodity Taxes Psyrut Deductions (Expenses Psyable Commodity Taxes Psyrut Deductions (Expenses Psyable Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits Income Tax Psyable Term Bank Loans - Long Term Portion Advances from Associated Companies Employee Future Benefits Deferred revenue	\$ 184,96 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,800,65 \$ (314,98 \$ (298,4) \$ (298,4) \$ (298,4) \$ (398,4) \$ (7,78,45) \$ (1,78,45) \$	5 S S S S S S S S S S S S S S S S S S S	(1,252,617) (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,765) (4,233,798) (577,888) (5,349,360) (701,681)	\$ 810,324 \$ 2,391,536 \$ \$ \$ \$ \$ \$ \$ \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,408 44,717,408 (1,252,617,7,408 (3,433,657,668,654 (344,983) (3,433,657,668,654 (749,151) (12,462,785 (4,233,788 (4,233,788 (57,849,369) (57,849,369)
1592 1596 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2210 2210 2210 2210 2210 2220 2220 22	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Total non-current liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customare payable and accrued liabilities Customare deposits Customare deposits Customare deposits Customare deposits Long-term debt Long-term debt Long-term debt Long-term debt Long-term debt Deferred revenue	2006 PLs & Taxes Variance Disposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt Current portion of long-term debt Accounts Psyable Customer Credit Balances Current Protion of Customer Deposits Current Protion of Customer Deposits Current Protion of Customer Deposits Debt Retirement Charges (DRC) Psyable Transmission Charges Psyable ESO Fees and Penalties Psyable ESO Fees and Penalties Psyable Commodity Taxes Psyrut Deductions (Expenses Psyable Commodity Taxes Psyrut Deductions (Expenses Psyable Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits Income Tax Psyable Term Bank Loans - Long Term Portion Advances from Associated Companies Employee Future Benefits Deferred revenue	\$ 184,96 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,860,65 \$ (1,891,33 \$ (5,860,65 \$ (5,981,65 \$ (298,43 \$ 7,74 \$ 49,45 \$ (77,95 \$ (77,95 \$ (77,95 \$ (17,10 \$ (17,10 \$ (18,10) \$ (18,10)	10	(1,252,617) (1,252,617) (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (4,233,798) (577,888) (5,349,360) (701,881) (10,862,727) (23,325,512)	\$ 810,324 \$ 2,391,536 \$ \$ \$ \$ \$ \$ \$ \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,408 44,717,408 (1,252,617 (5,60,654 (314,983 (3,433,657 (749,151 (122,668 (57,482,785 (4,233,788 (57,788) (12,462,785 (12,462,785 (12,462,785 (12,462,785 (12,462,785) (12,462,785 (12,462,785)
1592 1596 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2210 2210 2210 2210 2210 2220 2220 22	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Current liabilities Non-current liabilities Total liabilities	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customare payable and accrued liabilities Customare deposits Customare deposits Customare deposits Customare deposits Long-term debt Long-term debt Long-term debt Long-term debt Long-term debt Deferred revenue	2006 PLs & Taxes Variance Disposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt Current portion of long-term debt Accounts Psyable Customer Credit Balances Current Protion of Customer Deposits Current Protion of Customer Deposits Current Protion of Customer Deposits Debt Retirement Charges (DRC) Psyable Transmission Charges Psyable ESO Fees and Penalties Psyable ESO Fees and Penalties Psyable Commodity Taxes Psyrut Deductions (Expenses Psyable Commodity Taxes Psyrut Deductions (Expenses Psyable Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits Long Term Customer Deposits Income Tax Psyable Term Bank Loans - Long Term Portion Advances from Associated Companies Employee Future Benefits Deferred revenue	\$ 184,96 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,800,65 \$ (314,98 \$ (298,4) \$ (298,4) \$ (298,4) \$ (398,4) \$ (7,78,45) \$ (1,78,45) \$	10	(1,252,617) (1,252,617) (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (4,233,798) (5,349,360) (701,881) (10,862,727)	\$ 810,324 \$ 2,391,536 \$ \$ \$ \$ \$ \$ \$ \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,408 44,717,408 (1,252,617 (5,60,654 (314,983 (3,433,657 (749,151 (122,668 (57,482,785 (4,233,788 (57,788) (12,462,785 (12,462,785 (12,462,785 (12,462,785 (12,462,785) (12,462,785 (12,462,785)
1592 1596 2320 1410 2225 2260 part 1 2260 part 2 2205 part 1 2205 part 1 2205 part 1 2210 2210 2210 2210 2210 2221 2226 2236 2242 2252 2256 2258 2290 2290 2290 2290 2290 2290 2290 229	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Total liabilities Equity	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Counts payable	2006 PLs & Taxes Variance Disposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt Current portion of long-term debt Current Portion of long-term debt Accounts Psyable Current Portion of Customer Deposits Dividends Declared and syst paid Dividends Declared and syst paid Uniformation Current Portion of Customer Credit Balances Current Portion of Customer Deposits Datk Retirement Changes (DRC) Psyable IESO Fees and Penalties Psyable Accounts Interest on Long Term Debt Commodity Taxes Psyroll Deductions / Expenses Psyable Employee Future Benefits Long Term Customer Deposits Long Term Customer Deposits Accounts Psyable Other Deferred Credits Income Tax Psyable Term Bank Loans - Long Term Portion Advances from Associated Companies Employee Future Benefits Deferred revenue Deferred tax liability	\$ 184,96 \$ 814,30 \$ 184,30 \$ (1,891,33 \$ (5,860,65 \$ (1,891,33 \$ (5,860,65 \$ (5,981,65 \$ (298,43 \$ 7,74 \$ 49,45 \$ (77,95 \$ (77,95 \$ (77,95 \$ (17,10 \$ (17,10 \$ (18,10) \$ (18,10)	10	(1,252,617) (1,252,617) (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (4,233,798) (577,888) (5,349,360) (701,881) (10,862,727) (23,325,512)	\$ 810,324 \$ 2,391,536 \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,239,219,444,717,408 444,717,408 (1,252,617 (5,860,554 (344,983 (3,433,057 (65,522 (749,151 (122,626,784 (57,788) (57,788) (57,788) (57,788) (57,788) (57,788) (57,788) (57,788) (57,788) (57,788) (57,788) (57,788) (57,788)
1592 1595 2320 1410 2225 2260 part 1 2260 part 1 2260 part 2 2205 part 2 2210 2210 2210 2210 2210 2210 2210 22	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Total on-current liabilities Total on-current liabilities Total liabilities Total liabilities Equity Equity Equity	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits Customer deposits Customer deposits Customer deposits Customer deposits Customer deposits Long-term debt Long	2006 PLs & Taxes Variance Disposition and RecoveryRefund of Regulatory Balances Control Accound Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psyable Current portion of long-term debt Current portion of long-term debt Current Portion of Cong-term debt Current Portion of Coustoner Deposits Miscellaneous Current And Accound Liabilities Debt Refirement Charges (DRC) Psyable Transmission Charges Psyable LESO Fees and Penalities Psyable ESO Fees and Penalities Psyable ESO Fees and Penalities Psyable Commodity Taxes Psyrent Deductions Expenses Psyable Commodity Taxes Deprive Future Benefits Long Term Custoner Deposits Accounts Psyable Long Term Custoner Deposits Accounts Psyable Tomer Outstoner Deposits Deferred Credits Income Tax Psyable Term Bank Loans - Long Term Portion Advances from Associated Companies Engloyee Future Benefits Deferred rovenue Deferred tax liability Unapproprieted Retained Earnings	\$ 184.96 \$ 814.30 \$ 184.30 \$ (5.80.65 \$ (1.891.33 \$ (5.80.65 \$ (5.93.60 \$ (5.93.60 \$ (5.93.60 \$ (5.93.60 \$ (7.93.60 \$ (7.	5 S S S S S S S S S S S S S S S S S S S	(1,252,617) (1,252,617) (5,860,654) (314,963) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (4,233,798) (5,349,360) (701,681) (10,682,727) (23,325,512)	\$ 810,324 \$ 2,391,536 \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,408 44,717,408 (1,252,617 (5,860,654 (314,983 (343,067 (65,422 (749,151 (122,666 (68,122 (12,462,785 (57,788) (57,788 (57,788 (57,788 (57,788) (57,788 (57,788)
1592 1592 2200 1410 2225 2260 part 1 2260 part 2 2205 part 2 2206 2210 2210 2210 2210 2210 2210 221	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory it Liabilities Current liabilities Non-current liabilities Total non-current liabilities L	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Current portion of long-term debt Derivatives Accounts payable and accound flabilities Customer deposits Custo	2006 PLs & Taxes Variance Disposition and Recovery/Refund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Payable Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Accounts Payable Customer Credit Balances Current Portion of Customer Deposits Onkiends Declared not yet paid Miscellaneous Current and Accorad Liabilities Debt Retirement Charges (Pox) Physible Trainmission Charges Payable Employee Future Benefits Long Term Customer Deposits Accounts Payable Other Deferred Cradits Income Tax Payable Term Bank Loans - Long Term Portion Advances from Associated Companies Employee Future Benefits Deferred travelue Deferred tax liability Common Shares Issued Development Charges Transferred to Equity	\$ 184,96 \$ 814,30 \$ 638,72 \$ (1,891,33 \$ (5,860,65 \$ (314,96 \$ (2,933,06 \$ (5,93,06 \$ (5,93,06 \$ (5,93,06 \$ (7,94),15 \$ (7,749,15 \$ (749,15) \$ (128,36 \$ (63,12,23),16 \$ (128,36) \$ (138,16) \$ (138,16	3	(1,252,617) (1,252,617) (5,860,654) (314,963) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (4,233,798) (5,349,360) (701,681) (10,682,727) (23,325,512)	\$ 810,324 \$ 2,391,536 \$ \$ \$ \$ \$ \$ \$ \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,239,218 (4,717,408 (4,252,617 (5,860,654 (344,983 (3,433,677 (655,626 (66,129 (12,462,785 (4,233,788 (57,888 (57,888 (57,89,860 (2,282,989 (12,445,339 (12,463,987 (12,463,9
1992 1992 1993 1994 1995 1996 1997 19	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Non-cur	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accound flabilities Accounts payable and accounts payable Deferred revenue Deferred favernue Browner Brow	2006 PLs & Taxes Variance Disposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psystole Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Current portion of Castener Deposits Disposition of Castener Deposits ESD Fees and Persulties Pspalie Commotify Tass Payroll Deductions / Expenses Psyable Employee Future Benefits Long Term Customer Deposits Long Term Bank Loans - Long Term Portion Advances from Associated Companies Employee Future Benefits Deferred revenue Deferred tax liability Unappropriated Retained Earnings Dividends Psyable common Shares	\$ 184.96 \$ 814.30 \$ 184.95 \$ (5.80.05 \$ (3.872 \$ (6.90) \$ (6.90) \$ (6.90) \$ (6.90) \$ (6.90) \$ (6.90) \$ (6.90) \$ (77.06) \$ (77.06) \$ (68.12 \$ (77.10) \$ (68.12 \$ (77.10) \$ (68.12 \$ (77.10) \$ (77.10) \$ (68.12 \$ (77.10) \$ (77.10) \$ (68.12) \$ (77.10) \$ (68.12) \$ (77.10) \$ (77.10)	5	(1,252,617) (1,252,617) (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (577,888) (5,349,360) (701,881) (10,862,727) (23,325,512) (2,632,308) (4,269,026)	\$ 810,324 \$ 2,391,536 \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,408 44,717,408 (1,252,617 (5,860,654 (314,983 (3,433,057 (465,226 (744,51) (128,458 (57,258 (57,258 (124,452,785 (124,452,785 (124,452,785 (124,452,785 (124,452,785 (124,452,785 (124,452,785 (124,452,785 (124,452,785 (124,452,785 (124,463,785 (124,
1592 1592 1595 2220 1410 2225 2260 part 1 2260 part 2 2205 part 2 2206 2210 2210 2210 2210 2210 2210 221	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Total inon-current liabilities Total liabilities Total liabilities Total liabilities Total liabilities Total liabilities Total liabilities Equity	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits Customer deposits Customer deposits Customer deposits Customer accounts payable Long-term debt Long	2006 PLs & Taxes Variance Disposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psystole Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Current portion of Castener Deposits Disposition of Castener Deposits ESD Fees and Persulties Pspalie Commotify Tass Payroll Deductions / Expenses Psyable Employee Future Benefits Long Term Customer Deposits Long Term Bank Loans - Long Term Portion Advances from Associated Companies Employee Future Benefits Deferred revenue Deferred tax liability Unappropriated Retained Earnings Dividends Psyable common Shares	\$ 184,06 \$ 814,30 \$ 184,30 \$ (388,72 \$ (1,891,33) \$ (5,860,65) \$ (314,08) \$ (5,853,08) \$ (5,853,08) \$ (5,853,08) \$ (5,853,08) \$ (7,70) \$ (5	(1,252,617) (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (5,349,360) (701,681) (10,862,727) (23,325,512) (2,632,308) (4,269,026)	\$ 810,324 \$ 2,391,536 \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,239,218 44,717,408 44,717,408 (1,252,617,7,408 (3,433,687,7,408,158) (3,433,687,7,408,158) (4,233,788,887,7,408,158) (57,488,129) (57,488,129) (57,588,129) (57
1592 1595 2320 1410 2225 2260 part 1 2260 part 1 2260 part 1 2260 part 2 2205 part 2 2205 2215 2206 2215 2206 2215 2206 2250 2250 2250 2250 2250 2250 225	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Non-current liabilities Non-current liabilities Total current liabilities Non-current liabilities Total current liabilities Non-current liabilities Non-current liabilities Total current liabilities Non-current liabilities Non-current liabilities Non-current liabilities Total non-current liabilities Total non-current liabilities Total liabilities Regulty Regulty Regulty Regulatory balances	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits Customer deposits Customer deposits Customer deposits Customer accounts payable Long-term debt Long	2006 PLs & Taxes Variance Disposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psystole Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Current portion of Castener Deposits Disposition of Castener Deposits ESD Fees and Persulties Pspalie Commotify Tass Payroll Deductions / Expenses Psyable Employee Future Benefits Long Term Customer Deposits Long Term Bank Loans - Long Term Portion Advances from Associated Companies Employee Future Benefits Deferred revenue Deferred tax liability Unappropriated Retained Earnings Dividends Psyable common Shares	\$ 184,06 \$ 814,30 \$ 184,30 \$ (388,72 \$ (1,891,33) \$ (5,860,65) \$ (314,08) \$ (5,853,08) \$ (5,853,08) \$ (5,853,08) \$ (5,853,08) \$ (7,70) \$ (S S S S S S S S S S	(1,252,617) (1,252,617) (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (577,888) (5,349,360) (701,881) (10,862,727) (23,325,512) (2,632,308) (4,269,026)	\$ 810,324 \$ 2,391,536 \$ \$ \$ \$ \$ \$ \$ \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,239,216 44,717,409 44,717,409 (1,252,617,409 (5,860,654 (314,983) (3,433,677 (665,926) (681,29) (12,462,765 (5,349,000 (12,445,339) (12,463,929 (4,269,026) (4,269,026) (4,269,026) (4,269,026) (12,446,392 (12,446,392) (12,446,392) (12,446,392) (12,466,992) (12,466
1592 1592 1595 2220 1410 2225 2260 part 1 2260 part 2 2205 part 2 2206 2210 2210 2210 2210 2210 2210 221	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Regulatory balances Total assets and regulatory i Liabilities Current liabilities Total current liabilities Non-current liabilities Leguly Equily Equily Equily Equily Equily Total equity	Regulatory balances Regulatory balances Regulatory balances Regulatory balances Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Bank indebtedness Current portion of long-term debt Derivatives Accounts payable and accrued liabilities Customer deposits Customer depos	2006 PLs & Taxes Variance Disposition and RecoveryRefund of Regulatory Balances Control Account Other Miscellaneous Non-Current Liabilities Other Special or Collateral Funds Notes and Loans Psystole Current portion of long-term debt Current portion of long-term debt Current portion of long-term debt Current portion of Castener Deposits Disposition of Castener Deposits ESD Fees and Persulties Pspalie Commotify Tass Payroll Deductions / Expenses Psyable Employee Future Benefits Long Term Customer Deposits Long Term Bank Loans - Long Term Portion Advances from Associated Companies Employee Future Benefits Deferred revenue Deferred tax liability Unappropriated Retained Earnings Dividends Psyable common Shares	\$ 184,06 \$ 814,30 \$ 184,30 \$ (388,72 \$ (1,891,33) \$ (5,860,65) \$ (314,08) \$ (5,853,08) \$ (5,853,08) \$ (5,853,08) \$ (5,853,08) \$ (7,70) \$ (5	(1,252,617) (1,252,617) (1,252,617) (5,860,654) (314,983) (3,433,057) (655,826) (749,151) (128,368) (68,129) (12,462,785) (577,888) (5,349,360) (701,881) (10,862,727) (23,325,512) (2,632,308) (4,269,026)	\$ 810,324 \$ 2,391,536 \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,299,216 44,717,406 (1,252,617, (5,860,654,65) (314,983) (3,433,057, (655,826,65) (749,15) (122,462,765) (122,462,765) (124,462,765) (172,462

Niagara-on-the-Lake Hydro Inc. RRR 2.1.13 Reconcilation - Statement of Comprehensive Income Fiscal 2020

	Financial Statemen	nt - Income Statement		_	Account		Restatement	Audited
Account	Section	Line Grouping	Account Description		Amount	Trial Balance	Amount	F/S
4080 Part 1	Revenue Revenue	Distribution revenue	Distribution Services Revenue	s	(3.008.121)		(See "Net Moveme	ent in Reg" tab)
4080 part 2	Revenue	Distribution revenue Distribution revenue	Distribution Services Revenue Distribution Services Revenue	\$	(1,327,943)			
4080 Part 3 4080 part 4	Revenue Revenue	Distribution revenue	Distribution Services Revenue	\$	(1,190,898) (203,186)			
4080 part 5 4080 Part 6	Revenue Revenue	Distribution revenue Distribution revenue	Distribution Services Revenue Distribution Services Revenue	\$	(8,872) (205,146)			
4080 Part 7 4080 Part 8	Revenue Revenue	Distribution revenue Distribution revenue	Distribution Services Revenue - USL CGAAP Accounting Changes Distribution Services Revenue - Street CGAAP Accounting	\$	- '			
4305	Revenue	Regulatory adjustment	Regulatory Debits	\$	50,388			
4082 4084	Revenue Revenue	Distribution revenue Distribution revenue	Retail Services Revenues Service Transaction Requests (STR) Revenues	\$	(10,642) (134)			
4086	Revenue	Distribution revenue	SSS Administration Revenue	\$	(28,836)	\$ (5,933,390)	\$ 679,141	\$ (5,254,249)
4210	Revenue	Other operating revenue	Rent from Electric Property	\$	(149,230)			
4225 4235	Revenue Revenue	Other operating revenue Other operating revenue	Late Payment Charges Miscellaneous Service Revenues	\$	(16,564) (213,119)			
4324	Revenue	Other operating revenue	Special Purpose Charge Recovery	\$				
4325 4355	Revenue Revenue	Other operating revenue Other operating revenue	Revenues from Merchandise Jobbing, Etc. Gain on Disposal of Property	\$ \$	(48,450) (950)			
4360 4362	Revenue Revenue	Other operating revenue Other operating revenue	Loss on Disposition of Utility and Other Property Loss From Retirement of Property	\$ \$	39,080			
4375 4380	Revenue	Other operating revenue	Revenues from Non-Utility Operations	\$	(230,499) 208,754			
4390	Revenue Revenue	Other operating revenue Other operating revenue	Expenses of Non-Utility Operations Miscellaneous Non-Operating Income	\$	(16,391)			
						\$ (427,370) \$ (6,360,760)		\$ (427,370)
						\$ (6,360,760)	\$ 6/9,141	\$ (5,681,620)
4006	Revenue	Sale of energy	Residential Energy Sales	\$	(10,271,153)			
4020 4025	Revenue Revenue	Sale of energy Sale of energy	Large Use Energy Sales Street Lighting Energy Sales	\$	(1,842,719) (108,414)			
4035 Part 1 4035 Part 2	Revenue Revenue	Sale of energy Sale of energy	General Energy Sales General Energy Sales	\$ \$	(5,171,576.85) (9.660.938.23)			
4055	Revenue	Sale of energy	Energy Sales for Resale	\$ \$	(265,141)			
4062 4066	Revenue Revenue	Sale of energy Sale of energy	Billed WMS Billed NW	\$	(750,702) (1,597,663)			
4068 4076 Part 1	Revenue Revenue	Sale of energy Sale of energy	Billed CN Billed – Smart Metering Entity Charge	s s	(450,896) (54,635)			
4076 Part 2	Revenue	Sale of energy	Billed – Smart Metering Entity Charge	\$	(9,265)	\$ (30,183,104)	\$ (707,204)	\$ (30,890,308)
	Total revenue					\$ (36,543,864)	\$ (28.064)	\$ (36,571,928)
	_					, .,,,,,,,,	(22,204)	, , , , , , , , , , , , , , , , , , , ,
5005	Operating expenses Operating expenses	Operations and maintenance	Operation Supervision and Engineering	s	89.039			
5010	Operating expenses	Operations and maintenance	Load Dispatching	\$	41,137			
5014 5015	Operating expenses Operating expenses	Operations and maintenance Operations and maintenance	Transformer Station Equipment - Operation Labou Transformer Station Equipment - Operation Supplies and Expenses	\$	1,811			
5016 5017	Operating expenses Operating expenses	Operations and maintenance Operations and maintenance	Distribution Station Equipment - Operation Labou Distribution Station Equipment - Operation Supplies and Expense	\$ \$	-			
5020	Operating expenses	Operations and maintenance	Overhead Distribution Lines and Feeders - Operation Labour	\$	110,730			
5025 5035	Operating expenses Operating expenses	Operations and maintenance Operations and maintenance	Overhead Distribution Lines and Feeders - Operation Supplies and Overhead Distribution Transformers- Operatio	\$	70,901			
5040 5045	Operating expenses Operating expenses	Operations and maintenance Operations and maintenance	Underground Distribution Lines and Feeders - Operation Labou Underground Distribution Lines and Feeders - Operation Supplies	\$	-			
		-	and Expenses	\$	6,021			
5055 5065	Operating expenses Operating expenses	Operations and maintenance Operations and maintenance	Underground Distribution Transformers - Operatio Meter Expense	\$	28,659			
5070 5075	Operating expenses Operating expenses	Operations and maintenance Operations and maintenance	Customer Premises - Operation Labou Customer Premises - Materials and Expense	\$	42,327 146,553			
5085 5095	Operating expenses	Operations and maintenance	Miscellaneous Distribution Expensi Overhead Distribution Lines and Feeders - Rental Pai	s s	145,671 34.678			
5105	Operating expenses Operating expenses	Operations and maintenance Operations and maintenance	Maintenance Supervision and Engineering	\$ \$	17,541			
5112 5114	Operating expenses Operating expenses	Operations and maintenance Operations and maintenance	Maintenance of Transformer Station Equipmen Maintenance of Distribution Station Equipmen	\$	12,634 1,404			
5120 5125	Operating expenses	Operations and maintenance Operations and maintenance	Maintenance of Poles, Towers and Fixture Maintenance of Overhead Conductors and Device	S	46,718			
5130	Operating expenses Operating expenses	Operations and maintenance	Maintenance of Overhead Service:	\$ \$	76,986 47,614			
5135 5150	Operating expenses Operating expenses	Operations and maintenance Operations and maintenance	Overhead Distribution Lines and Feeders - Right of Way Maintenance of Underground Conductors and Device	\$	49,327 20.521			
5155 5160	Operating expenses	Operations and maintenance Operations and maintenance	Maintenance of Underground Service Maintenance of Line Transformers	\$	48,842 30,779			
5175	Operating expenses Operating expenses	Operations and maintenance	Maintenance of Meters	\$	57,633			
5425	Operating expenses	Operations and maintenance	Miscellaneous Customer Service and Informational Expenses	\$	-	\$ 1,127,524	\$ 7,348	\$ 1,134,872
5305	Operating expenses	Billing and collection	Supervision	\$	52,472			
5310 5315	Operating expenses	Billing and collection	Meter Reading Expense	\$	104,999			
5320	Operating expenses Operating expenses	Billing and collection Billing and collection	Customer Billing Collecting	\$ \$	360,498 89,393			
5325 5330	Operating expenses Operating expenses	Billing and collection Billing and collection	Collecting- Cash Over and Short Collection Charges	\$	-			
5335 5340	Operating expenses Operating expenses	Billing and collection Billing and collection	Bad Debt Expense Miscellaneous Customer Accounts Expenses	\$	18,000 5,614	\$ 630,975		\$ 630,975
5605		General administration	Executive Salaries and Expenses	s	383,986	000,010		000,010
5610	Operating expenses Operating expenses	General administration	Management Salaries and Expenses	\$	43,360			
5615 5620	Operating expenses Operating expenses	General administration General administration	General Administrative Salaries and Expenses Office Supplies and Expenses	\$	96,584 25.477			
5630 5635	Operating expenses	General administration	Outside Services Employed Property Insurance	\$	109,566			
5640	Operating expenses Operating expenses	General administration	Injuries and Damages	\$	26,744			
5645 5655	Operating expenses Operating expenses	General administration General administration	Employee Pensions and Benefits Regulatory Expenses	\$ \$ \$	42,616 46,356			
5660 5665	Operating expenses Operating expenses	General administration General administration	General Advertising Expenses Miscellaneous General Expenses	\$ \$	2,250 58,220			
5675 5680	Operating expenses	General administration General administration	Maintenance of General Plant Electrical Safety Authority Fees	\$ \$	319,873 5.400			
6105	Operating expenses Operating expenses	General administration	Taxes Other Than Income Taxes	\$	41,701			
6205	Operating expenses	General administration	Donations	\$	17,726	\$ 1,246,801	\$ -	\$ 1,246,801
5705 Part 2	Operating expenses	Regulatory adjustment	Amortization Expense - CGAAP Accounting changes	\$	-	\$ -	\$ -	\$ -
5705 Part 1	Operating expenses	Depreciation and amortization	Amortization Expense - Property Plant, and Equipment	\$	1,246,750			
5715	Operating expenses	Depreciation and amortization	Amortization Expense - Intangible Assets	\$	36,326	\$ 1,283,075 \$ 4,288,376		\$ 1,043,226 \$ 4,055,875
				L		,200,3/6	, (£32,3U1)	2 -,000,010
4705 4707	Operating expenses Operating expenses	Cost of power purchased Cost of power purchased	Power Purchased Charges - Global Adjustment		16,824,688.17 10,495,254.85			
4708 4710	Operating expenses Operating expenses	Cost of power purchased Cost of power purchased	Charges-WMS Cost of Power Adjustments	\$	750,702			
4714	Operating expenses	Cost of power purchased	Charges-NW	\$	1,597,663			
4716 4751	Operating expenses Operating expenses	Cost of power purchased Cost of power purchased	Charges-CN Charges – Smart Metering Entity Charge	\$	450,896 63,900	\$ 30,183,104	s -	\$ 30,183,104
	Total operating expenses					\$ 34,471,480	\$ (232,501)	\$ 34,238,978
	Income from operating activities	es				\$ (2,072,384)	\$ (260,565)	\$ (2,332,949)
4405	Revenue	Finance income	Other operating revenue	\$	129,098	\$ 129,098	\$ (146,065)	\$ (16,967)
4340	Finance costs	Finance costs	Profits and Losses from Financial Instrument Investments	s	255,112			
6005 6035	Finance costs Finance costs	Finance costs Finance costs	Interest on Long Term Debt Other Interest Expense	\$	370,710 11,332			
6042	Finance costs	Finance costs	Allowance For Other Funds Used During Construction	\$,	\$ 637,154		
	Income before income taxes					\$ (1,306,132)		\$ (1,672,650)
6110 6115 Part 1	Income taxes Income taxes	Current Future	Income Taxes Provision for Future Income Taxes	S S	210,292 58,107	\$ 210,292 \$ 58,107		\$ 210,292 \$ 58,107
	Income tax recovery (expense)		TANKS HOOMS TANKS	_	30,107	\$ 268,399	\$ -	\$ 268,399
	Net income for the year					\$ (1,037,733)	\$ (366,518)	\$ (1,404,251)
Mayomont for 510 5	-	Not movement in a second second						
Movement for F/S Presentation 6115 Part 2	Net movement in regulatory balances Net movement in regulatory balances	Net movement in regulatory balances Tax on net movement		\$	(627,180)	\$ - \$ (627,180)	\$ 366,518 \$ -	\$ 366,518 \$ (627,180)
						\$ (627,180)		\$ (260,662)
	Net income for the year and ne	t movement in regulatory balance	s, being total comprehensive income			\$ (1,664,913)	\$ (0)	\$ (1,664,912)

Niagara on the Lake Hydro Inc. RRR 2.1.13 Reconciliation - Net Movement in Regulatory Balances Fiscal 2020

December 31, 2020	Trial Balance Amount	1. Adjustment for ICM Entries	2. Split regulated settlement variances between debits and credits and move credits to liabilities	3. Gross up customer billings and costs included in deferral and variance accounts to the Statement of Operations		5. To reclassify deferred tax liability for FS presentation	Audited Financial Statements	Total Restatements
STATEMENT OF FINANCIAL POSITION								
Assets								
Current assets								
Cash	-	-	-	-	-	-	-	-
Accounts receivable Unbilled revenue	2,273,598 3,141,187	-	-	-	-	-	2,273,598 3,141,187	-
Income taxes receivable	-	-	-	-	-		-	-
Due from related parties	64,211	-	-	-	-	-	64,211	-
Material and supplies Prepaid expenses	467,264 105,819	-	-	-	-	-	467,264 105,819	-
Total current assets	6,052,079	-	-	-	-	,	6,052,079	-
Non-current assets Property, plant and equipment Deferred tax assets	35,844,799		-	-		- 1,581,212	35,844,799 1,581,212	- 1,581,212
Investment Total non-current assets	100 35,844,899	-	-	-	-	1,581,212	100 37,426,111	1,581,212
Total assets	41,896,977	-	-	-	-	1,581,212	43,478,189	1,581,212
Regulatory balances	428,894	-	810,324	-	-	-	1,239,218	810,324
Total assets and regulatory balances	42,325,871	-	810,324	-	-	1,581,212	44,717,408	2,391,536
Liabilities Current liabilities Bank indebtedness Current portion of long-term debt Derivatives	(1,252,617) (5,860,654) (314,983)	<u> </u>	- - -	-	-	<u> </u>	(1,252,617) (5,860,654) (314,983)	- - -
Accounts payable and accrued liabilities	(3,433,056.95)	-	-	-	-	-	(3,433,057)	-
Customer deposits	(655,826)	-	-	-	-	-	(655,826)	-
Due to related parties Deferred revenue	(749,151) (128,368)	-	-	-	-	-	(749,151) (128,368)	-
Income Tax Payable	(68,129)	-	-	-	-	-	(68,129)	-
Total current liabilities	(12,462,785)	-	-	-	-	-	(12,462,785)	-
Non-current liabilities Long-term debt Liability for future benefits Deferred Revenue Deferred tax liability	(4,233,798) (577,888) (5,349,360) (701,681)		- - - -	- - - -	- - - -	(1,581,212)	(4,233,798) (577,888) (5,349,360) (2,282,893)	(1,581,212)
Total non-current liabilities Total liabilities	(10,862,727) (23,325,512)		-	-	-	(1,581,212) (1,581,212)	(12,443,939) (24,906,724)	(1,581,212) (1,581,212)
Equity Share capital	(2,632,308)	_	_	_	_	-	(2,632,308)	_
Paid-up capital	(4,269,026)	-	-	-	-	-	(4,269,026)	-
Retained earnings Accumulated other comprehensive income	(12,146,392) 47,366	-	-	-	-	-	(12,146,392) 47,366	-
Total equity	(19,000,359)	-	-	-	-	-	(19,000,359)	-
Total liabilities and equity	(42,325,871)	-	-	-	-	(1,581,212)	(43,907,083)	(1,581,212)
Regulatory balances	-	-	(810,324)	-	-	-	(810,324)	(810,324)
Total liabilities, equity and regulatory balances	(42,325,871)	-	(810,324)	-	-	(1,581,212)	(44,717,408)	(2,391,536)
STATEMENT OF COMPREHENSIVE INCOME								
Revenue Distribution revenue	(5,933,390)	729,528	-	(50,388)	-	-	(5,254,249)	679,140.62
Other operating revenue	(427,370)	-	-	-	-	-	(427,370)	-
Sale of energy	(6,360,760) (30,183,104)	729,528	-	(50,388) (707,204)		-	(5,681,620) (30,890,308)	679,140.62 (707,204)
Total revenues	(36,543,864)	729,528	-	(757,592)			(36,571,928)	(28,064)
Operating Expenses Operations and maintenance	1,127,524	-	-	-	7,348	-	1,134,872	7,348
Billing and collection General administration	630,975 1,246,801	-	-	-	-	-	630,975 1,246,801	-
Depreciation and amortization	1,283,075	(239,849)	-		-	-	1,043,226	(239,849)
Cost of power purchased	4,288,376 30,183,104	(239,849)	-		7,348	-	4,055,875 30,183,104	(232,501)
Total expenses	34,471,480	(239,849)	-	-	7,348		34,238,978	(232,501)
Income from operating activities	(2,072,384)	489,679	-	(757,592)	7,348		(2,332,949)	(260,565)
Finance income	129,098	(138,346)	-	-	(7,719)	-	(16,967)	(146,065)
Finance costs Income before income taxes	637,154 (1,306,132)	32,653 383,986	-	(757,592)	7,458 7,087	-	677,266 (1,672,650)	40,111 (366,518)
Income tax recovery (expense)	268,399	-	-	-	-	-	268,399	-
Net Income for the year	(1,037,733)	383,986	-	(757,592)	7,087	-	(1,404,251)	(366,518)
Net movement in regulatory balances	-	(383,986)	-	757,592	(7,087)	-	366,518	366,518
Tax on net movement	(627,180)	-	-	-	-	-	(627,180)	-
	(627,180)	(383,986)		757,592	(7,087)		(260,662)	366,518
Net income for the year and net movement in regulatory balances, being total comprehensive income	(1,664,913)	-	-	-	-	-	(1,664,913)	-